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IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF OREGON

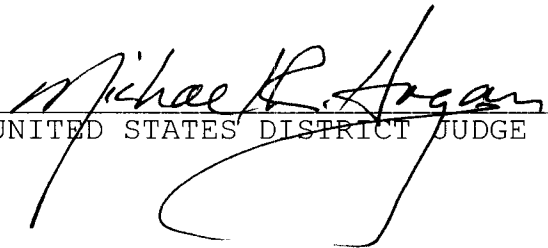
|                                 |   |                      |
|---------------------------------|---|----------------------|
| LINWOOD E. TRACY , JR., et al.  | ) |                      |
|                                 | ) |                      |
| Plaintiffs,                     | ) |                      |
|                                 | ) | Civil No. 06-6206-TC |
| v.                              | ) |                      |
|                                 | ) | ORDER                |
| UNITED STATES OF AMERICA, (and) | ) |                      |
| THE INTERNAL REVENUE SERVICE,   | ) |                      |
|                                 | ) |                      |
| Defendants.                     | ) |                      |
| _____                           | ) |                      |

Magistrate Judge Thomas M. Coffin filed his Findings and Recommendation on October 16, 2006. The matter is now before me. See 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b). No objections have been timely filed. This relieves me of my obligation to give the factual findings de novo review. Lorin Corp. v. Goto & Co., Ltd., 700 F.2d 1202, 1206 (9th Cir. 1982). See also Britt v. Simi Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir. 1983). Having reviewed the legal principles de novo, I find no error.

Accordingly, I ADOPT Judge Coffin's Findings and Recommendation. Plaintiffs' motion to dismiss without prejudice (#10) is allowed to the extent this case is dismissed without prejudice and denied with respect to plaintiffs' request that "upon dismissal plaintiffs shall receive all filings from the court and fees."

IT IS SO ORDERED.

DATED this 2<sup>nd</sup> day of Nov., 2006.

  
UNITED STATES DISTRICT JUDGE